Exhibit 61

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HEALTH

Cephalon Completes Settlement

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Cephalon Inc. completed a $443.9 million settlement with state and federal regulators Monday in which the drug maker agreed to greater regulatory scrutiny of its sales and marketing practices.

Cephalon, which is pleading guilty to one misdemeanor violation of the U.S. Food, Drug and Cosmetic Act, had put $425 million into reserve last year to cover last November's tentative settlement with the U.S. Attorney's Office in Philadelphia and the Justice Department. The company, which is paying $12 million in interest that accrued since then, is also settling two state investigations, agreeing to pay $6.15 million to Connecticut and $700,000 to Massachusetts.

Cephalon, of Frazer, Pa., will plead guilty to promoting three medications -- pain killer Actiq, narcolepsy pill Provigil and the epilepsy treatment Gabitril -- for uses not approved by the U.S. Food and Drug Administration. That plea is subject to approval by the U.S. District Court for the Eastern District of Pennsylvania.

A two-year investigation by the Connecticut attorney general concluded last year that the drug maker engaged in questionable practices to expand sales of Actiq, approved only to treat cancer pain, by setting unrealistically high sales quotas and pushing larger prescriptions at higher doses.

The Wall Street Journal reported in 2007 that Cephalon, among other tactics, promoted the drug off-label -- or for nonapproved uses -- to neurologists and touted small studies conducted by doctors with whom it had ties in an effort to get Actiq prescribed for migraine headaches.

Under the agreement, Cephalon is subject to five years of heightened oversight by the Department of Health and Human Services of its monitoring, auditing and reporting related to sales and promotional practices.

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